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Government of Kerala
കേരള സർക്കാർ
2012



Regn. No. KERBIL/2012/45073
dated 5-9-2012 with RNI

Reg. No. രജി. നമ്പർ
KL/TV(N)/634/2012-14

KERALA GAZETTE

കേരള ഗസറ്റ്

EXTRAORDINARY

അസാധാരണം

PUBLISHED BY AUTHORITY

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GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G. O. (P) No. 259/2012/TD. Dated, Thiruvananthapuram, 6th December, 2012.

S. R. O. No. 853/2012.—In exercise of the powers conferred by section 10 of the Kerala General Sales Tax Act, 1963 (15 of 1963), read with sub-section (5) of section 98 of the Kerala Value Added Tax Act, 2003 (30 of 2004) the Government of Kerala, having considered it necessary in the public interest so to do, hereby make the following further amendment to the notification issued under G. O. (P) No. 47/2005/TD, dated 31st March, 2005 and published as S.R.O. No. 319/2005 in the Kerala Gazette Extraordinary No. 683 dated 31st March, 2005, namely:—

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33/5013/2012/DTP.

AMENDMENT

In the said notification,—

(1) in clause (1), for sub-clause (iii), the following sub-clause shall be substituted, namely:—

“(iii) by dealers in ‘Aviation Turbine Fuel’ on their turnover of sale of Aviation Turbine Fuel filled into Sea Planes operating within the State of Kerala, as part of Tourism projects approved by the Department of Tourism, Government of Kerala, up to 31st March, 2017, subject to the condition that the seller shall file a certificate in Annexure I issued by the purchaser”;

(2) in Annexure I, for item (ii), the following item shall be substituted, namely:—

“(ii) The said goods are filled/intended to be filled into Sea Planes operating within the State of Kerala as part of Tourism projects approved by the Department of Tourism, Government of Kerala.”

By order of the Governor,

A. AJITH KUMAR,

Secretary to Government.

Explanatory Note

(This does not form part of the notification, but is intended to indicate its general purport.)

The Government have decided to give sale tax exemption for “Aviation Turbine Fuel” filled into Sea Planes operating within the State of Kerala, as part of Tourism Project Approved by the Department of Tourism, Government of Kerala for an initial period of Five years up to 31st March, 2017.

The notification is intended to achieve the above object.
